लेखापरीक्षणांचे सुधारीत दर ठरविण्याबाबत

महाराष्ट्र शासन

सहकार, पणन व वस्त्रोद्योग विभाग

शासन निर्णय क्रमांकः सगृयो-२०१२/मुमंस १७/प्र.क्र.३६/१४-स

मंत्रालय, मुंबई ४०००३२

तारीख: २९ ऑक्टोबर २०१४

<u>वाचा</u>

१) सहकार आयुक्त तथा निबंधक, सहकारी संस्था, महाराष्ट्र राज्य, पुणे यांचे दिनांक १५-०५-२०१२ चे परिपत्रक

सहकार आयुक्त व निबंधक, सहकारी संस्था, महाराष्ट्र राज्य, पुणे यांचे पत्र क्रं. सआ/लेप/लेपशुल्क/८६४/२०१३ दिनांक १४-०९-२०१३.

<u>प्रस्तावना</u>

संदर्भ क्र. १ चे सहकार आयुक्त तथा निबंधक, सहकारी संस्था, महाराष्ट्र राज्य, पुणे यांचे परिपत्रक रद्द समजण्यात यावे.

९७ व्या घटनादुरुस्तीनंतर महाराष्ट्र सहकारी संस्थांचा कायदा १९६० यामध्ये सुधारणा करण्यात आल्या त्यामध्ये लेखापरीक्षण शुल्काबाबत कायदा कलम ८१ (१) (फ) मध्ये खालीलप्रमाणे बदल केला आहे :-

" Remuneration of auditor shall be borne by society and shall be at such rates as may be prescribed "

यास अनुसरुन नियम क्रमांक ७४ मध्ये खालीलप्रमाणे तरतूद केली आहे :-

" Remuneration of auditor shall be borne by society and shall be at such rates as may be notified by state government"

उपरोक्त प्रमाणे कायदा व नियमातील तरतूद विचारात घेता लेखापरीक्षण शुल्काबाबत राज्य शासनाने अधिसूचना जारी करणे आवश्यक आहे. त्यामुळे लेखापरीक्षण शुल्क ठरविणेसाठी मा.सचिव (सहकार) यांचे अध्यक्षतेखाली दिनांक १०/०४/२०१३ रोजी झालेल्या बैठकीत ठरविल्याप्रमाणे सहकार आयुक्त व निबंधक, सहकारी संस्था, महाराष्ट्र राज्य, पुणे यांनी त्यांच्या जा.क्र.ऑडीट फी/४४१/२०१३ दिनांक ०६/०५/२०१३ च्या पत्रान्वये सी.ए. श्री. डी.ए.चौगुले, विभागीय सहनिबंधक, सहकारी संस्था, (लेखापरीक्षण) कोल्हापूर विभाग, कोल्हापूर यांचे अध्यक्षतेखाली समिती नेमलेली होती. सदर समितीने लेखापरीक्षण शुल्काबाबतचा अहवाल शासनास सादर केला आहे. सदर अहवालाचे अनुषंगाने लेखापरीक्षण शुल्काचे दर सुधारित करणेबाबतचा प्रस्ताव शासनाच्या विचाराधीन होता.

सहकारी पतसंस्थांचे लेखापरीक्षण शुल्क हे नागरी सहकारी बँकापेक्षा दोन ते अडीच पट इतक्या जादा दराने आकारणेत येत असून ते कमी करुन नागरी सहकारी बँकेच्या प्रमाणात करावे.

अशा प्रकारचा प्रस्ताव विभागात प्राप्त झाला असता सदर प्रस्तावावर त्यावेळी निर्णय होऊ शकला नव्हता. याअनुषंगाने मा.उपमुख्यमंत्री महोदय, मा.सचिव (सहकार) व सहकारी पतसंस्थांच्या प्रतिनिधींच्या झालेल्या बैठकीमध्ये त्यांनी सुचविलेल्या दुरुस्त्यांचा विचार करुन आवश्यक त्या दुरुस्त्या सुधारीत प्रस्तावात नमूद आहेत.

शासन निर्णय

लेखापरीक्षण शुल्क ठरविताना लेखापरीक्षणाची गुणवत्ता कमी होवू नये यासाठी प्रत्येक प्रकारच्या संस्थेसाठी तक्त्यामध्ये दिलेल्या निकषांनुसार लेखापरीक्षण शुल्क ठरविणेत येत आहे. त्यानुसार होणारे शुल्क संस्थेला द्यावे लागणार आहे. त्यामध्ये कोणतीही तडजोड केली जाऊ नये. त्यापेक्षा कमी शुल्क ठरविता येणार नाही. मात्र निकषांनुसार होणारे शुल्क ठराविक मर्यादेबाहेर जाऊ नये यासाठी प्रत्येक प्रकारच्या संस्थेसाठी उच्चत्तम मर्यादा (Celling Limit) दिलेली आहे. त्यांचे उल्लंघन होणार नाही. याचीही दक्षता संस्थांनी व लेखापरीक्षकांनी घ्यायची आहे. या बाबी विचारात घेऊन वित्त विभागाच्या खालील अटीस अधीन राहून लेखापरीक्षण शुल्काच्या सुधारित दरास मंजूरी देणेत येत आहे. सोबत लेखापरिक्षण शुल्काचा सुधारित दराचा तक्ता (परिशिष्ट-अ) .

अ) प्रत्येक तीन वर्षानंतर ऑडीटर पॅनेल नव्याने करणेत यावे.

ब) लेखापरीक्षण विभागाचा आकृतीबंध तातडीने मंजूर करणेत यावा व विद्यमान मंजूर पदांची संख्या किमान ५०% कमी करणेत यावी.

२.याशिवाय खालील अटी व शर्तीस मंजूरी देणेत येत आहे :-

१)संस्थेस लेखापरीक्षक निवडणेबाबत नियम ६९ मधील तक्त्यात नमूद केलेनुसार स्वायतत्ता देणेत येत आहे.

२)एक लेखापरीक्षक एकाच संस्थेचे सलग तीन वर्षापेक्षा जास्त मुदतीसाठी लेखापरीक्षण करु शकत नाही.

३)एका लेखापरीक्षकाला २० पेक्षा जास्त संस्थेचे लेखापरीक्षण करता येणार नाही. तथापि रुपये १ लाखापेक्षा कमी वसूल भागभांडवल असणा-या संस्थांचा समावेश यामध्ये होणार नाही.

४)लेखापरीक्षकास प्रवास व वास्तव भत्ता यावर प्रत्यक्ष झालेला खर्च किंवा लेखापरीक्षण शुल्काचे ५% यापैकी जी कमी रक्कम असेल ती रक्कम लेखापरीक्षण शुक्लाव्यतिरिक्त देय राहिल शासकीय लेखापरीक्षकाचे बाबतीत सदर रक्कम शासकीय कोषागारात भरुन घ्यावी.

५)नागरी बँका, जिल्हा बँका व राज्य सहकारी बँक यांचेबाबतीत राष्ट्रीयकृत बँकाप्रमाणे लॉगफॉर्म ऑडीट रिपोर्टसाठी लेखापरीक्षण शुल्काच्या १०% इतकी रक्कम लेखापरीक्षण शुल्काव्यतिरिक्त देय राहिल.

६) प्रत्येक लेखापरीक्षकाने संस्थेचे लेखापरीक्षण गुणवत्ता पूर्ण होईल याकडे लक्ष द्यावे यासाठी अकौंटींग स्टँडर्ड, ऑडींटिंग स्टँडर्ड, ऑडीट मॅन्युअल व खात्याच्या लेखापरीक्षणाबाबतच्या वेळोवेळी दिलेल्या सुचना यांचे काटेकोर पालन होईल हे पहावे. त्यांचे पालन न करता लेखापरीक्षण केलेस अशा लेखापरीक्षकांना पॅनेलमधून काढूण टाकणेबरोबरच शिस्तभंगविषयक कार्यवाही केली जाईल.

७)लेखापरीक्षक हा नियम ६९ (१) (i) मधील नमूद केलेल्या अपात्रतेप्रमाणे अपात्र होत नाही. याची खात्री संबंधित निबंधक व जिल्हा विशेष लेखापरीक्षक यांनी पहावे.

सदर शासन निर्णय महाराष्ट्र शासनाच्या www.maharashtra.gov.in या संकेतस्थळावर उपलब्ध करण्यात आला असून त्याचा संकेताक २०१४१०२९१२४३१४३७०२ असा आहे. हा आदेश डिजीटल स्वाक्षरीने साक्षांकित करुन काढण्यात येत आहे.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने.

Bhujbal Ashok S

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(अ.शं.भुजबळ)

कार्यासन अधिकारी

प्रत,

१) सहकार आयुक्त व निबंधक, सहकारी संस्था, महाराष्ट्र राज्य, पुणे,

२) पणन संचालक, पणन संचालनालय, महाराष्ट्र राज्य,पुणे.

३) अपर निबंधक (लेखापरिक्षण) ,द्वारा सहकार आयुक्त व निबंधक, सहकारी संस्था, महाराष्ट्र राज्य, पुणे,
४) अध्यक्ष, (सहकारी लेखापरिक्षण), इन्स्टीटयूट ऑफ चार्टर्ड अकौंटंटस् ऑफ इंडिया मुंबई,
५) विभागीय सहनिबंधक, सहकारी संस्था, (लेखापरिक्षण), कोल्हापूर विभाग, कोल्हापूर.
६) सर्व विभागीय सहनिबंधक, सहकारी संस्था.
७) सहनिबंधक, सहकारी संस्था, (सिडको), रायगड भवन, ३रा मजला, सीबीडी बेलापूर,नवी मुंबई.
८) सर्व विशेष लेखापरिक्षक, सहकारी संस्था
९) सर्व जिल्हा उपनिबंधक, सहकारी संस्था,
१०) सर्व जिल्हा विशेष लेखापरिक्षक, सहकारी संस्था.

प्रति लिपी:-

१) सचिव(सहकार), सहकार, पणन व वस्त्रोद्योग विभाग, मंत्रालय, मुंबई.
२) वित्त विभाग (व्यय -२), मंत्रालय, मुंबई.
३) ग्रंथपाल, महाराष्ट्र विधानमंडळ सचिवालय, विधान भवन, मुंबई(२प्रती)
४) निवडनस्ती / १४स.

Revised Structure for Remuneration of Statutory Auditors of Co-operative Societies. (परिशिष्ट - अ)				
				amount in Rupees
		as per new notification		
		Scale of fees		
Sr. No.	**Type of Society**	**Details of Parameters**	**Amount as per Parameter**	**Maximum amount limit**
1	**Maharashtra State Co-operative Bank**			**2500000**
	For Head Office		1000000	
b	For Regional Office & Pay Office	on loans basis		
	Loans upto 100 crore		75000	
	Loans above 100 crore to 200 crore		100000	
	loans above 200 crore to 300 crore		150000	
	loans above 300 crore to 400 crore		200000	
	loans above 400 crore to 500 crore		250000	
	loans above 500 crores		300000	
c	For Branches	on loans basis		
	loans upto 1 crore		3000	
	loans above 1 crore to 3 crore		3500	
	loans above 3 crore to 5 crore		4500	
	loans above 5 crore to 10 crore		5000	
	loans above 10 crore		7000	
d	in liquidation			10000
2	**Maharashtra State Co-operative Marketing Federation**			**2500000**
a	For Head Office		500000	
b	For Branches	on turnover basis		
	turnover upto 200 lakh		20000	
	turnover above 200 lakh to 500 lakh		25000	
	turnover above 500 lakh to 1000 lakh		30000	
	turnover above 1000 lakh to 2000 lakh		50000	
c	For products	per product	50000	
d	in liquidation			20000

				amount in Rupees
		as per new notification		
Sr. No.	**Type of Society**	**Scale of fees**		
		Details of Parameters	**Amount as per Parameter**	**Maximum amount limit**
3	**Maharashtra State Cotton Growers & Procurement Federation**	**Procurement & Processing of per quintle**		**2500000**
a	For Government Procurement		0.50	
b	As Agent procurement for other than Government Agency		0.50	
c	for other product	per product	15000	
d	For Branches	on turnover basis		
	turnover upto 200 lakh		20000	
	turnover above 200 lakh to 500 lakh		25000	
	turnover above 500 lakh to 1000 lakh		30000	
	turnover above 1000 lakh to 2000 lakh		50000	
	turnover above 2000 lakh		75000	
e	in liquidation			20000
4	**Maharashtra State Milk Federation (Mahananda) & Gokul**	**on turnover basis**		**2500000**
	turnover upto 1 crore		2.50 rupees for every 1000 rupees (25000)	
	turnover above 1 crore to 50 crore		1.50 rupees for every 1000 rupees (735000)	
	turnover above 51 crore to 100 crore		1 rupee for every 1000 rupees (500000)	
	turnover above 100 crore		0.50 rupee for every 1000 rupees	
	in liquidation			20000
5	**Maharashtra State Co-operative Sugar Federation**	**on total income basis**		**200000**
	For first Rs.1 lakh		20 paise for every 100 rupees (200)	
	For next Rs.1 lakh		10 paise for every 100 rupees (100)	
	for next above Rs.2 lakh		5 paise for every 100 rupees	
	in liquidation			10000

				amount in Rupees
		as per new notification		
Sr. No.	**Type of Society**	**Scale of fees**		
		Details of Parameters	**Amount as per Parameter**	**Maximum amount limit**
6	**Maharashtra State Urban Banks Federation**	**on total income basis**		**50000**
	For first Rs.1 lakh		20 paise for every 100 rupees (200)	
	For next Rs.1 lakh		10 paise for every 100 rupees (100)	
	for next above Rs.2 lakh		5 paise for every 100 rupees	
	in liquidation			5000
7	**Maharashtra State Labour Societies Federation**	**on total income basis**		**50000**
	For first Rs.1 lakh		20 paise for every 100 rupees (200)	
	For next Rs.1 lakh		10 paise for every 100 rupees (100)	
	for next above Rs.2 lakh		5 paise for every 100 rupees	
	in liquidation			5000
8	**Maharashtra State Agricultural and Rural Development Bank**	**on working capital basis**		**200000**
	Working capital upto 10 crore		5 paise for every 100 rupees (50000)	
	For next 90 crore working capital		2 paise for every 100 rupees (180000)	
	For next above 100 crore working capital		1 paise for every 100 rupees	
	in liquidation			10000
9	**Maharashtra State Housing Finance Corporation**	**on working capital basis**		**100000**
	Working capital upto 10 crore		5 paise for every 100 rupees (50000)	
	For next 90 crore working capital		2 paise for every 100 rupees (180000)	
	For next above 100 crore working capital		1 paise for every 100 rupees	
	in liquidation			10000

				amount in Rupees
		as per new notification		
Sr. No.	**Type of Society**	**Scale of fees**		
		Details of Parameters	**Amount as per Parameter**	**Maximum amount limit**
10	**Maharashtra State Tribal Development Corporation**	**Procurement & Processing of per quintle**		**2500000**
a	For Government Procurement		0.5	
b	For Service Supply	per unit	10000	
c	in liquidation			20000
11	**Maharashtra State Co-operative Union**	**on total income basis**		**200000**
	For first Rs.1 lakh		20 paise for every 100 rupees (200)	
	For next Rs.1 lakh		10 paise for every 100 rupees (100)	
	for next above Rs.2 lakh		5 paise for every 100 rupees	
	in liquidation			20000
12	**Maharashtra State Fisheries Federation**			**100000**
a	For Head Office		50000	
b	For Branches	on turnover basis		
	turnover upto 200 lakh		10000	
	turnover above 200 lakh to 500 lakh		15000	
	turnover above 500 lakh to 1000 lakh		20000	
	turnover above 1000 lakh to 2000 lakh		30000	
	turnover above 2000 lakh		50000	
c	in liquidation			5000
13	**Maharashtra State Co-operative Consumers Federation**	**on turnover basis**		**1000000**
a	For Branches			
	turnover upto 200 lakh		20000	
	turnover above 200 lakh to 500 lakh		25000	
	turnover above 500 lakh to 1000 lakh		30000	
	turnover above 1000 lakh to 2000 lakh		50000	
	turnover above 2000 lakh		70000	
b	For products	per product	50000	
c	in liquidation			5000

					amount in Rupees
		as per new notification			
Sr. No.	**Type of Society**	**Scale of fees**			
		Details of Parameters	**Amount as per Parameter**	**Maximum amount limit**	
14	**Maharashtra State Spinning Mills Federation**	**on total income basis**		**25000**	
	For first Rs.1 lakh		20 paise for every 100 rupees (200)		
	For next Rs.1 lakh		10 paise for every 100 rupees (100)		
	for next above Rs.2 lakh		5 paise for every 100 rupees		
	in liquidation			5000	
15	**Maharashtra State Co-operative Handloom, Powerloom & Textile Federation**	**on total income basis**		**100000**	
	For first Rs.1 lakh		20 paise for every 100 rupees (200)		
	For next Rs.1 lakh		10 paise for every 100 rupees (100)		
	for next above Rs.2 lakh		5 paise for every 100 rupees		
	in liquidation			5000	
16	**Maharashtra State Co-operative Bank Association**	**on total income basis**		**50000**	
	For first Rs.1 lakh		20 paise for every 100 rupees (200)		
	For next Rs.1 lakh		10 paise for every 100 rupees (100)		
	for next above Rs.2 lakh		5 paise for every 100 rupees		
	in liquidation			5000	
17	**Maharashtra State Urban Credit Societies Federation**	**on total income basis**		**50000**	
	For first Rs.1 lakh		20 paise for every 100 rupees (200)		
	For next Rs.1 lakh		10 paise for every 100 rupees (100)		
	for next above Rs.2 lakh		5 paise for every 100 rupees		
	in liquidation			5000	

				amount in Rupees
		as per new notification		
Sr. No.	**Type of Society**	**Scale of fees**		
		Details of Parameters	**Amount as per Parameter**	**Maximum amount limit**
18	**Maharashtra State Co-operative Jungle Kamgar Federation**	**on total income basis**		**25000**
	For first Rs.1 lakh		20 paise for every 100 rupees (200)	
	For next Rs.1 lakh		10 paise for every 100 rupees (100)	
	for next above Rs.2 lakh		5 paise for every 100 rupees	
	in liquidation			2000
19	**Maharashtra State Co-operative Sakhar Sahakari Sangh**	**on total income basis**		**200000**
	For first Rs.1 lakh		20 paise for every 100 rupees (200)	
	For next Rs.1 lakh		10 paise for every 100 rupees (100)	
	for next above Rs.2 lakh		5 paise for every 100 rupees	
	in liquidation			20000
20	**Maharashtra State Co-operative Industrial Societies Federation**	**on total income basis**		**50000**
	For first Rs.1 lakh		20 paise for every 100 rupees (200)	
	For next Rs.1 lakh		10 paise for every 100 rupees (100)	
	for next above Rs.2 lakh		5 paise for every 100 rupees	
	in liquidation			5000
21	**District Central Co-operative Banks**			**2000000**
a	For Head Office		700000	
b	For Branches	on business		
	business upto 1 crore		3000	
	business above 1 crore to 3 crore		3500	
	business above 3 crore to 5 crore		4500	
	business above 5 crore to 10 crore		5000	
	business above 10 crore		10000	
c	For non-audited branches	per branch	1500	
d	in liquidation			10000

					amount in Rupees
		as per new notification			
Sr. No.	**Type of Society**	**Scale of fees**			
		Details of Parameters	**Amount as per Parameter**	**Maximum amount limit**	
22	**District Agricultural and Rural Development Bank**	**on working capital basis**		**25,000**	
	Working capital upto 10 crore		5 paise for every 100 rupees (50000)		
	For next 90 crore working capital		2 paise for every 100 rupees (180000)		
	for next above 100 crore working capital		1 paise for every 100 rupees		
	in liquidation			5,000	
23	**Urban Co-operative Banks including salary earners bank**	on working capital		**2000000**	
	working capital upto 10 crore		5 paise for every 100 rupees (50000)		
	for next 90 crore working capital		2 paise for every 100 rupees (180000)		
	for next above100 crore working capital		1 paise for every 100 rupees		
	in liquidation			20000	
24	**District Co-operative Labour Federation**	**on total income basis**		**25000**	
	For first Rs.1 lakh		20 paise for every 100 rupees (200)		
	For next Rs.1 lakh		10 paise for every 100 rupees (100)		
	for next above Rs.2 lakh		5 paise for every 100 rupees		
	in liquidation			5000	
25	**District Level Trading Federations**			**70000**	
a	For Head Office		45000		
b	For Branches	on turnover basis			
	turnover upto 200 lakh		5000		
	turnover above 200 lakh to 500 lakh		7000		
	turnover above 500 lakh to 1000 lakh		8000		
	turnover above 1000 lakh to 2000 lakh		10000		
	turnover above 2000 lakh		15000		
c	in liquidation			5000	

					amount in Rupees
		as per new notification			
Sr. No.	**Type of Society**	**Scale of fees**			
		Details of Parameters	**Amount as per Parameter**	**Maximum amount limit**	
26	**Taluka Level Trading Federations**			**32000**	
a	For Head Office		25000		
b	For Branches	on turnover basis			
	turnover upto 200 lakh		3000		
	turnover above 200 lakh to 500 lakh		4000		
	turnover above 500 lakh to 1000 lakh		5000		
	turnover above 1000 lakh to 2000 lakh		6000		
	turnover above 2000 lakh		7500		
c	in liquidation			5000	
27	**Service Provider Federations**				
a	For District Level Federation	**on total income basis**		35000	
	For first Rs.1 lakh		20 paise for every 100 rupees (200)		
	For next Rs.1 lakh		10 paise for every 100 rupees (100)		
	for next above Rs.2 lakh		5 paise for every 100 rupees		
	in liquidation			5000	
b	For Taluka Level Federation	**on total income basis**		20000	
	For first Rs.1 lakh		20 paise for every 100 rupees (200)		
	For next Rs.1 lakh		10 paise for every 100 rupees (100)		
	for next above Rs.2 lakh		5 paise for every 100 rupees		
	in liquidation			3000	
28	**Non Trading Business Societies**				
a	For District Level Federation	**on total income basis**		35000	
	For first Rs.1 lakh		20 paise for every 100 rupees (200)		
	For next Rs.1 lakh		10 paise for every 100 rupees (100)		
	for next above Rs.2 lakh		5 paise for every 100 rupees		
	in liquidation			5000	

amount in Rupees				
		as per new notification		
		Scale of fees		
Sr. No.	**Type of Society**	**Details of Parameters**	**Amount as per Parameter**	**Maximum amount limit**
b	For Taluka Level Federation	**on total income basis**		20000
	For first Rs.1 lakh		20 paise for every 100 rupees (200)	
	For next Rs.1 lakh		10 paise for every 100 rupees (100)	
	for next above Rs.2 lakh		5 paise for every 100 rupees	
	in liquidation			3000
29	**Maharashtra State Co-operative Housing Societies Federation**	**on total income basis**		**50000**
	For first Rs.1 lakh		20 paise for every 100 rupees (200)	
	For next Rs.1 lakh		10 paise for every 100 rupees (100)	
	for next above Rs.2 lakh		5 paise for every 100 rupees	
	in liquidation			5000
30	**District Co-operative Board**	**on total income basis**		**10000**
	For first Rs.1 lakh		20 paise for every 100 rupees (200)	
	For next Rs.1 lakh		10 paise for every 100 rupees (100)	
	for next above Rs.2 lakh		5 paise for every 100 rupees	
	in liquidation			5000
31	**Spinning Mill**	**on turnover basis**		**100000**
	turnover upto 10 crore		15000	
	turnover above 10 crore to 25 crore		20000	
	turnover above 25 crore to 50 crore		35000	
	turnover above 50 crore to 75 crore		50000	
	turnover above 75 crore to 100 crore		75000	
	turnover above 100 crore		100000	
	in liquidation			10000

amount in Rupees

Sr. No.	Type of Society	as per new notification Scale of fees Details of Parameters	Amount as per Parameter	Maximum amount limit
32	**Co-operative Sugar Factories**			
	for capacity upto 3500 tcd			**375000**
	for capacity more than 3500 tcd to 5000 tcd			**500000**
	for capacity more than 5000 tcd to 7500 tcd			**750000**
	for capacity above 7500 tcd			**1000000**
a	For Sugar factory	on the basis of Sugar Produced		
	for every 50 K.G. of sugar produced		0.60	
b	Distilary		25000	
c	Paper Plant		25000	
d	Ethenol		25000	
e	Co-generation		25000	
f	Factories under Constuction		25000	
g	Rented factories on lease			
	for capacity upto 3500 tcd		50000	
	for capacity above 3500 tcd		75000	
h	no crushing during one financial year		25000	
i	in liquidation			25000
33	**Milk Processing & Production Societies (having processing units such as chilling plant, allied dairy products from milk**	**on turnover basis**		**1050000**
	turnover upto 1 crore		2.50 rupees for every 1000 rupees (25000)	
	turnover above 1 crore to 50 crore		1.50 rupees for every 1000 rupees (735000)	
	turnover above 51 crore to 100 crore		1 rupee for every 1000 rupees (500000)	
	turnover above 100 crore		0.50 rupee for every 1000 rupees	
	in liquidation			20000

					amount in Rupees
		as per new notification			
Sr. No.	**Type of Society**	**Scale of fees**			
		Details of Parameters	**Amount as per Parameter**	**Maximum amount limit**	
34	**Urban Co-operative Credit Societies including Salary Earners Societies.**	**on working capital**		**1500000**	
	working capital upto 10 crore		5 paise for every 100 rupees (50000)		
	for next 90 crore working capital		2 paise for every 100 rupees (180000)		
	for next above 100 crore working capital		1 paise for every 100 rupees		
	in liquidation			5000	
35	**Co-operative Starch Factories**	**on sales basis**		**30000**	
	sales upto 100 lakh		15000		
	sales above 100 lakh to 200 lakh		20000		
	sales above 200 lakh to 300 lakh		25000		
	sales above 300 lakh		30000		
	in liquidation			5000	
36	**Industrial Estate**	**on working capital**		**300000**	
	for first 25 lakh working capital		25 paise for every 100 rupees (6250)		
	for next above 25 lakh working capital		10 paise for every 100 rupees		
	in liquidation			10000	
37	**Purchase & Sale Societies & Unions**	on consolidated turnover basis		**500000**	
	turnover upto 30 lakh		15 paise for every 100 rupees (4500)		
	for next 20 lakh turnover		10 paise for every 100 rupees (2000)		
	for next 50 lakh turnover		5 paise for every 100 rupees (2500)		
	for above 1 crore turnover		3 paise for every 100 rupees		
	for Shetkari Sahakari Sangh Kolhapur			**750000**	
	turnover upto 30 lakh		15 paise for every 100 rupees (4500)		
	for next 20 lakh turnover		10 paise for every 100 rupees (2000)		
	for next 50 lakh turnover		5 paise for every 100 rupees (2500)		
	for above 1 crore turnover		3 paise for every 100 rupees		
	in liquidation			20000	

				amount in Rupees
		as per new notification		
Sr. No.	**Type of Society**	**Scale of fees**		
		Details of Parameters	**Amount as per Parameter**	**Maximum amount limit**
38	**Housing Societies**	on membership basis		
a	for societies located at metro politian area & in A grade area including adjouring contonment area	per member	100	
b	For society loacated at muncipal corporation area & contonment area	per member	75	
c	For society located at Taluka & Nagarparishad area	per member	50	
d	For society loacated at village level	per member	40	
e	in liquidation			2000
39	**Ginning & Pressing Societies (Oil mills, Rice mills & other agricultural Processing Societies except Sugar Factories & Spinning Mills)**	**on basis of processing**		**25000**
a	per quintle of Ginning & Pressing		1	
b	per quintle of Crushing of Oil seeds		1	
c	per quintle of Rice Processed		1	
d	in liquidation			2000
40	**Primary Milk Collection Societies**	**on turnover basis**		**200000**
	turnover upto 2 lakh		6 rupees for every 1000 rupees (1200)	
	turnover above 2 lakh to 5 lakh		5 rupees for every 1000 rupees (1500)	
	turnover above 5 lakh to 15 lakh		4 rupees for every 1000 rupees (4000)	
	turnover above 15 lakh to 50 lakh		3 rupees for every 1000 rupees (10500)	
	turnover above 50 lakh to 100 lakh		2 rupees for every 1000 rupees (10000)	
	turnover above 100 lakh		1 rupee for every 1000 rupees	
	in liquidation			2000

				amount in Rupees
		as per new notification		
Sr. No.	Type of Society	Scale of fees		
		Details of Parameters	Amount as per Parameter	Maximum amount limit
41	**Fisheries Societies**	**on turnover basis**		**35000**
	turnover upto 20 lakh		2000	
	turnover above 20 lakh to 50 lakh		3000	
	turnover above 50 lakh to 100 lakh		10000	
	turover above 100 lakh to 200 lakh		15000	
	turover above 200 lakh to 300 lakh		25000	
	turover above 300 lakh		35000	
	in liquidation			2000
42	**Piggary Societies**	**on turnover basis**		**35000**
	turnover upto 20 lakh		2000	
	turnover above 20 lakh to 50 lakh		3000	
	turnover above 50 lakh to 100 lakh		10000	
	turover above 100 lakh to 200 lakh		15000	
	turover above 200 lakh to 300 lakh		25000	
	turover above 300 lakh		35000	
	in liquidation			2000
43	**Hatcheries Societies**	**on turnover basis**		**25000**
	turnover upto 20 lakh		2000	
	turnover above 20 lakh to 50 lakh		3000	
	turnover above 50 lakh to 100 lakh		5000	
	turnover above 100 lakh to 200 lakh		10000	
	turnover above 200 lakh to 300 lakh		20000	
	turnover above 300 lakh		25000	
	in liquidation			2000

					amount in Rupees
		as per new notification			
Sr. No.	Type of Society	Scale of fees			
		Details of Parameters	Amount as per Parameter	Maximum amount limit
44	**Waivers & Powerloom Handloom Societies**	**on turnover basis**		**25000**
	turnover upto 20 lakh		2000	
	turnover above 20 lakh to 50 lakh		3000	
	turnover above 50 lakh to 100 lakh		5000	
	turnover above 100 lakh to 200 lakh		10000	
	turnover above 200 lakh to 300 lakh		20000	
	turnover above 300 lakh		25000	
	in liquidation			5000
45	**Consumer Stores**	**on turnover basis**		**500000**
	turnover upto 5 lakh		25 paise for every 100 rupees (1250)	
	for next 5 lakh turnover		20 paise for every 100 rupees (1000)	
	for next 10 lakh turnover		15 paise for every 100 rupees (1500)	
	for next 30 lakh turnover		10 paise for every 100 rupees (3000)	
	for next 50 lakh turnover		8 paise for every 100 rupees (4000)	
	for next above 100 lakh turnover		5 paise for every 100 rupees	
	in liquidation			5000
46	**Co-operative Hospitals**	**on turnover basis**		**25000**
	turnover upto 20 lakh		2000	
	turnover above 20 lakh to 50 lakh		3000	
	turnover above 50 lakh to 100 lakh		5000	
	turnover above 100 lakh to 200 lakh		10000	
	turnover above 200 lakh to 300 lakh		20000	
	turnover above 300 lakh		25000	
	in liquidation			5000

				amount in Rupees
		as per new notification		
Sr. No.	**Type of Society**	**Scale of fees**		
		Details of Parameters	**Amount as per Parameter**	**Maximum amount limit**
47	**Co-operative Printing Press**	**on turnover basis**		**25000**
	turnover upto 20 lakh		2000	
	turnover above 20 lakh to 50 lakh		3000	
	turnover above 50 lakh to 100 lakh		5000	
	turnover above 100 lakh to 200 lakh		10000	
	turnover above 200 lakh to 300 lakh		20000	
	turnover above 300 lakh		25000	
	in liquidation			2000
48	**Co-operative Education Societies**	**on total income basis**		**25000**
	Total income upto 20 lakh		2000	
	Total income above 20 lakh to 50 lakh		3000	
	Total income above 50 lakh to 100 lakh		5000	
	Total income above 100 lakh to 200 lakh		10000	
	Total income above 200 lakh to 300 lakh		20000	
	Total income above 300 lakh		25000	
	in liquidation			2000
49	**Mula Pravara Co-operative Electric Societies & other Electric Societies**	**on total receipts basis**		**50000**
	Total receipts upto 10 lakh		5000	
	Total receipts above 10 lakh to 20 lakh		7000	
	Total receipts above 20 lakh to 30 lakh		10000	
	Total receipts above 30 lakh to 50 lakh		15000	
	Total receipts above 50 lakh to 70 lakh		20000	
	Total receipts above 70 lakh to 100 lakh		30000	
	Total receipts above 100 lakh		50000	
	in liquidation			5000
50	**District Housing Federation**	**on total income basis**		**10000**
	For first Rs.1 lakh		20 paise for every 100 rupees (200)	
	For next Rs.1 lakh		10 paise for every 100 rupees (100)	
	for next above Rs.2 lakh		5 paise for every 100 rupees	
	in liquidation			1000

					amount in Rupees
		as per new notification			
Sr. No.	Type of Society	Scale of fees			
		Details of Parameters	Amount as per Parameter	Maximum amount limit	
51	**Primary Agricultural Co-operative Societies**	**on working capital**		**200000**	
	working capital upto 20 lakh		25 paise for every 100 rupees (5000)		
	for next 80 lakh working capital		10 paise for every 100 rupees (8000)		
	for next above 100 lakh working capital		5 paise for every 100 rupees		
	in liquidation			5000	
52	**Co-operative Transport Societies**	**on turnover basis**		**25000**	
	turnover upto 20 lakh		2000		
	turnover above 20 lakh to 50 lakh		3000		
	turnover above 50 lakh to 100 lakh		5000		
	turnover above 100 lakh to 200 lakh		10000		
	turnover above 200 lakh to 300 lakh		20000		
	turnover above 300 lakh		25000		
	in liquidation			2000	
53	**Joint Farming & Collective Farming Societies**	**on basis of value of goods produced**		**10000**	
	on first Rs.1 lakh		10 paise for every 100 rupees (100)		
	for next Rs.1 lakh		5 paise for every 100 rupees (500)		
	for next above 1 lakh		3 paise for every 100 rupees		
	in liquidation			2000	
54	**Lift irrigation Societies**	**on working capital**		**50000**	
	for 50 lakh working capital		10 paise for every 100 rupees (5000)		
	for next 50 lakh working capital		6 paise for every 100 rupees (3000)		
	for next above 100 lakh working capital		5 paise for every 100 rupees		
	in liquidation			2000	

				amount in Rupees
		as per new notification		
Sr. No.	**Type of Society**	**Scale of fees**		
		Details of Parameters	**Amount as per Parameter**	**Maximum amount limit**
55	**Labour Contract Societies**	**on gross receipt in trading account**		**25000**
	Gross Receipt upto 20 lakh		2000	
	Gross Receipt above 20 lakh to 50 lakh		3000	
	Gross Receipt above 50 lakh to 100 lakh		5000	
	Gross Receipt above 100 lakh to 200 lakh		10000	
	Gross Receipt above 200 lakh to 300 lakh		20000	
	Gross Receipt above 300 lakh		25000	
	in liquidation			2000
56	**Forest Labour Societies**	**on turnover basis**		**25000**
	turnover upto 20 lakh		2000	
	turnover above 20 lakh to 50 lakh		3000	
	turnover above 50 lakh to 100 lakh		5000	
	turnover above 100 lakh to 200 lakh		10000	
	turnover above 200 lakh to 300 lakh		20000	
	turnover above 300 lakh		25000	
	in liquidation			2000
57	**Food Processing Societies**	**on turnover basis**		**35000**
	turnover upto 10 lakh		3000	
	turnover above 10 lakh to 50 lakh		5000	
	turnover above 50 lakh to 100 lakh		7000	
	turnover above 100 lakh to 200 lakh		10000	
	turnover above 200 lakh to 500 lakh		25000	
	above 500 lakh		35000	
	in liquidation			5000
58	**Primary Industrial Societies**	**on turnover basis**		**35000**
	turnover upto 20 lakh		3000	
	turnover above 20 lakh to 50 lakh		5000	
	turnover above 50 lakh to 100 lakh		7000	
	turnover above 100 lakh to 200 lakh		12000	
	turnover above 200 lakh to 300 lakh		17000	
	turnover above 300 lakh to 400 lakh		20000	
	turnover above 400 lakh to 500 lakh		25000	
	turnover above 500 lakh		35000	
	Society in construction stage (before production)		fee should be charged as per above criteria on working capital basis	
	in liquidation			5000

				amount in Rupees
		as per new notification		
Sr. No.	**Type of Society**	**Scale of fees**		
		Details of Parameters	**Amount as per Parameter**	**Maximum amount limit**
59	**District BLVS Societies Sangh**	**on turnover basis**		**10000**
	for first Rs. 1 lakh		25 paise for every 100 rupees (250)	
	for next Rs.5 lakh		15 paise for every 100 rupees (750)	
	for next Rs.10 lakhs		5 paise for every 100 rupees (500)	
	for next above Rs.16 lakh		3 paise for every 100 rupees	
	in liquidation			2000
60	**BLVS Societies**			
	for first Rs. 1 lakh		25 paise for every 100 rupees (250)	
	for next Rs.5 lakh		15 paise for every 100 rupees (750)	
	for next Rs.10 lakhs		5 paise for every 100 rupees (500)	
	for next above Rs.16 lakh		3 paise for every 100 rupees	
	in liquidation			2000
61	**Social Service providers societies & Unemployed youth**	**on working capital basis**		**10000**
	for first Rs.5 lakh		25 paise for every 100 rupees	
	for next Rs.5 lakh		15 paise for every 100 rupees	
	for next Rs.10 lakh		10 paise for every 100 rupees	
	for next over Rs.20 lakh		5 paise for every 100 rupees	
	in liquidation			3000
62	**Crop Protection Societies**	**on membership basis**		**5000**
	per member		10	
	in liquidation			2000
63	**Other Societies (Not Mentioned above)**			
1	For District Level Societies			90000
a	For Head Office		75000	
b	For Branches	on turnover basis		
	turnover upto 200 lakh		5000	
	turnover above 200 lakh to 500 lakh		7000	
	turnover above 500 lakh to 1000 lakh		8000	
	turnover above 1000 lakh to 2000 lakh		10000	
	turnover above 2000 lakh		15000	
c	in liquidation			5000

					amount in Rupees
		as per new notification			
Sr. No.	**Type of Society**	**Scale of fees**			
		Details of Parameters	**Amount as per Parameter**	**Maximum amount limit**	
2	For Taluka Level Societies			42500	
a	For Head Office		35000		
b	For Branches	on turnover basis			
	turnover upto 200 lakh		3000		
	turnover above 200 lakh to 500 lakh		4000		
	turnover above 500 lakh to 1000 lakh		5000		
	turnover above 1000 lakh to 2000 lakh		6000		
	turnover above 2000 lakh		7500		
c	in liquidation			3000	

Note :
1) Turnover means Gross sales (inclusive of taxes & duties) minus sales returns minus trade discount.

2) Working capital means total of balance sheet minus contra items minus accumulated losses minus intangible assets if any appearing in the balance sheet on 31st march.

3) Business means deposits & advances as on 31st march

4) Service tax will be paid extra & will be born by society.

5) All the rates stated above are applicable for one financial year only.

6) In case of de-registration, merge, reconstruction, & dividation, audit fee should be calculated on the basis of balance sheet of date of merge, dividation etc.

7) Above stated rates are applicable to Re-audit also. For Test audit, Cost audit, Performance Audit, Special audit, Registrar shall mention the audit fee in his order considering the scope of work.

8) The above ratea are minimum as per criteria which should be paid by society & accepted by auditor. No undercutting of fees will be allowed.

9) There was no ceiling on audit fees in previous audit fee structure.

10) Cumulative rates shall not be applicable to Sr. No.1, 2, 3, 12, 13, 21, 25, 26, 31, 35, 41, 42, 43, 44, 46, 47, 48, 49, 52, 55, 56, 57, 58 & 63.

11) One auditor can carry out audit for 3 consecutive years only.

12) One auditor can accept maximum 20 societies excluding societies having paid up capital less than Rs.1 lakh

13) Auditor carrying out audit of Co-operative society shall not be disqualified as per provisions of Rule 69 (1) (i)

14) Regarding travelling and haulting allowance, actual expenditure or 5% of audit fee whichever is less shall be payable by society to auditor. In respect of Government auditors travelling and haulting expenses paid by the society should be deposited into Government Treasury along with audit fees.